

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and

THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION No: 7282 of 2005

Between:

- 1 Medida Venkatarama Gopal, S/o. Venkata Krishna Rao,
R/o. Mobarlipeta, Amalpuram, East Godavari District.
- 2 Mudragada Jagadeswari, W/o. Satyavaraprasad,
R/o. Domireddipalli, Kadiyam Mandal, East Godavari District.
- 3 Darapureddi Varahavalli, W/o. Bhaskara Rao,
R/o. kothapeta, East Godavari District.

..... PETITIONERS

AND

- 1 The Central Board of Direct Taxes, Ministry of Finance, Department of
Revenue, Government of India, New Delhi.
- 2 The Income Tax Officer, Ward-2, (2), C.R. Buildings,
Kannavari Thota, Guntur-4.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ of Mandamus, or any other appropriate Writ, Order or Direction: 1. Declaring that they are entitled to remission of the estate duty of Rs. 1,25,081/- or

any part of it said to be due on the estate of late Chikkam Narayanmurthy Naidu and Chikkam Swamy Naidu of Pallavaripalem, Mummidivaram Mandal, East Godavari District under Section 71 of the Estate Duty Act, 1953 and consequently the respondents should not collect the estate duty due on the estate of the above said persons from the petitioners personally or by proceeding against the site of 0.18 cents in the full extent of 0.36 cents in R.S.No. 336/3 with tiled house bearing Door No. 9-1-29 and assessment No. 4730 situate in Moberlipet at Amalapuram, East Godavari District which their father Medida Venkata Krishna Rao and their mother Medidi Ammaji purchased under a registered sale deed dated 24-3-1986 executed on behalf of late Chikkam surya Satyavathi Devi, W/o. Chikkam Narayanamurthy by her G.P.A Holder Kommireddi Prabhakara Ram Murthy and which developed on them on the death of their parents and pass such other and further orders as the circumstances of the case warrant and 2. Allowing the Writ Petition with costs.

Counsel for the Petitioner: MR.T.DURGA PRASAD RAO

Counsel for the Respondent No.1: MR.J.V.PRASAD

Counsel for the Respondent No.2: MR.B.NARASIMHA SARMA

The Court made the following:

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ORAL ORDER:- (PER GB,J.)

The Writ Petition is filed for a limited relief. The grievance of the petitioner is that he sent a registered notice through an advocate on 24.12.2004 to the Central Board of Direct Taxes, New Delhi to grant remission estate duty of late Chikkam Narayana Murthy Naidu and late Chikkam Swamy Naidu of Pallavaripalem, Mummidivaram Mandal, but so far no order has been passed. Therefore, he seeks appropriate directions.

2. The learned counsel for the Income Tax submits that the address was not properly

mentioned, and it is very doubtful whether some representation was made at all or not. Therefore, he submits that the Writ Petition is liable to be dismissed.

3. Heard the learned counsel for both the parties.

4. As can be seen from the registered notice, dated 24.12.2004, remission was asked from the Central Board of Direct Taxes, but since the address is not correctly given, we dispose of the Writ Petition with a direction that the petitioner shall send separate representation to the Central Board of Direct Taxes, New Delhi, with proper address within a period of three weeks from the date of receipt of a copy of this order and the same shall be considered and disposed of by the Board within a period of three months thereafter.

5. With the direction indicated above, the Writ Petition is accordingly disposed of. No costs.

G. BIKSHAPATHY, J

P.S. NARAYANA, J

Date: 07.04.2005

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To

- 1 The Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, Government of India, New Delhi.
- 2 The Income Tax Officer, Ward-2, (2), C.R. Buildings, Kannavari Thota, Guntur-4.

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